

Department of Treasury — Internal Revenue Service
 Notice of Encumbrances Against or Interests in
 Property Offered for Sale

NOTE: The Internal Revenue Service does not warrant the correctness or completeness of the information listed but provides it solely to help the prospective bidder determine the value of the interest being sold. Bidders should, therefore, verify for themselves the validity, priority, and amount of encumbrances against the property offered for sale. Each party listed below was mailed a notice of sale on or before (Date) **10/2/2006**

As of this date, the following are the encumbrances against or interests in the property (as described in the Notice of Public Auction or Notice of Sealed Bid Sale) that was seized for nonpayment of Internal Revenue taxes due from the taxpayer.

The United States acquired the property from a distraint sale under the provisions of IRC section 6335 on 9/22/2005. Deed was executed to the United States on 5/18/2006."

Some of these encumbrances or interests may be superior to the lien of the United States.

Type of Encumbrance or Interest	Amount of Encumbrance or Interest	Date of Instrument Creating Encumbrance or Interest	Date and Place Recorded	Name and Address of Party Holding Encumbrance or Interest	Date of Information
Property Tax	\$504.06	2001	Shoshone County Treasurer	Shoshone County Treasurer Wallace, ID 2001 Tax Year	6/30/2005
Property Tax	\$254.30	2002	Shoshone County Treasurer	Shoshone County Treasurer Wallace, ID 2002 Tax Year	6/30/2005
Property Tax	\$187.30	2003	Shoshone County Treasurer	Shoshone County Treasurer Wallace, ID 2003 Tax Year (Amt does not include accruals)	6/30/2005
Property Tax	\$203.32	2004	Shoshone County Treasurer	Shoshone County Treasurer Wallace, ID 2004 Tax Year (Amt does not include accruals)	6/30/2005
Property Tax	\$203.30	2005	Shoshone County Treasurer	Shoshone County Treasurer Wallace, ID 2005 Tax Year (ESTIMATE-not yet due)	6/30/2005

Name	Larry White	Signature	Date 10/2/2006
Title	Property Appraisal & Liquidation Specialist		

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Type of Encumbrance or Interest	Amount of Encumbrance or Interest	Date of Instrument Creating Encumbrance or Interest	Date and Place Recorded	Name and Address of Party Holding Encumbrance or Interest	Date of Information
Notice of Fed Tax Lien (NFTL)	\$412,148.54	9/2/2002 1/6/2003 4/21/2003	4/7/2004 County Recorder, Shoshone County	Internal Revenue Service Coeur d'Alene, Idaho Employment taxes for periods ended 6/30/02, 9/30/02, and 12/31/02	6/30/2005
Notice of Fed Tax Lien (NFTL)	\$64,178.03	9/8/2003	11/19/2003 County Recorder, Shoshone County	Internal Revenue Service Coeur d'Alene, Idaho Unemployment taxes for periods ended 12/31/2000 and 12/31/2002	6/30/2005
Personal Property Tax	\$10,809.52	2002	10/20/2003 Shoshone County Treasurer	Shoshone County Treasurer Wallace, ID (2002 taxes. Recordation date is approximate.)	8/31/2005
Notice of Fed Tax Lien (NFTL)	\$4,721.72	1/12/2004	3/29/2004 County Recorder, Shoshone County	Internal Revenue Service Coeur d'Alene, Idaho Civil penalty for period ended 12/31/2000	6/30/2005
Personal Property Tax	\$10,691.42	2003	10/1/2004 Shoshone County Treasurer	Shoshone County Treasurer Wallace, ID (2003 taxes. Recordation date is approximate.)	8/31/2005

Name	Larry White	Signature	Date
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Authority and Effect of Sale

1. Condition of Title and of Property--- Pursuant to authority contained in sections 6331 and 6335 of the Internal Revenue Code and the regulations thereunder, and by virtue of levy issued by authority of the Area Director of Internal Revenue, the right, title, and interest (*in the property described in the notice of sale*) of the taxpayer (*whose name appears on Sheet 1 of this document*) was acquired by the United States."

Such interest is offered *subject* to any prior outstanding mortgages, encumbrances, or other liens in favor of third parties, which are valid against the taxpayer and are superior to the lien of the United States. Sheet 1 of this document provides information regarding possible encumbrances or interests which may be useful in determining the value of the interest being sold. All interests of record were mailed a notice of sale.

The property will be sold "**as is**" and "**where is**" and without recourse against the United States. The Government makes no guaranty or warranty, expressed or implied, as to the validity of the title, quality, weight, size, or condition of the property, or its fitness for any use or purpose. No claim will be considered for allowance or adjustment or for rescission of the sale based upon failure of the property to conform with any representation, expressed or implied.

2. Terms of Sale--- Notice of sale has been given in accordance with legal requirements. If the property is offered by more than one method, all bids will be considered tentative until the highest bid has been determined. The property will be sold to the highest bidder, and the sale will be final upon acceptance of the highest bid in accordance with the terms of the sale.

3. Form of Remittance--- Payment must be made by cash, certified check, cashier's or treasurer's check or by a United States Postal, bank, express, or telegraph money order. All checks or money orders must be made payable to the **United States Treasury**. A certificate of sale will be delivered to the successful bidder as soon as possible upon receipt of full payment of the purchase price.

4. Possession of Property--- Section 6339(c) of the Internal Revenue Code states that a certificate of sale of personal property given or a deed to real property executed pursuant to section 6338 will discharge that property from all liens, encumbrances, and titles which are junior to the federal tax lien by virtue of which the levy was made. Upon full payment of the accepted bid price, the United States will issue a Certificate of Sale for personal property or a deed for real property."